

**BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE**

IN RE: AUDIT OF UNITED CITIES
GAS COMPANY'S INCENTIVE
PLAN ACCOUNT (IPA) FOR THE
PERIOD OF APRIL 1, 2000, THROUGH
MARCH 31, 2001

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REGULATORY AUTH.
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DOCKET NO. 01-00704
OFFICE OF THE
EXECUTIVE SECRETARY

UNITED CITIES GAS COMPANY'S WITNESS LIST

Comes now United Cities Gas Company ("United Cities Gas"), by and through counsel,
submits the following list of witnesses who may testify in this cause:

1. Gordon Roy, Vice President of Gas Supply for Atmos Energy Corporation ("Atmos"). Mr. Roy is expected to testify concerning the intent and application of the performance based ratemaking mechanism ("PBR") and the actions taken by the company as a result of the incentives presented by the PBR ,including without limitation the negotiated transportation contracts and NORA discounts, and the opportunities in the marketplace. In addition, Mr. Roy may testify regarding the potential impact to the company as a result of the TRA staff's interpretation of the PBR tariff and also concerning market history and trends.
2. Frank Creamer, independent TRA consultant in Docket 97-01364. Mr. Creamer is expected to testify concerning Docket No. 97-01364 and the scope, context, intent, flexibility and application of the PBR. Mr. Creamer is also expected to testify concerning the inclusion of transportation discounts and the NORA savings in the PBR. In addition, Mr. Creamer may provide information concerning industry standards and trends as they relate to performance based ratemaking mechanisms.

3. John Hack, Director Gas Supply for Atmos. Mr. Hack may also testify to the matters that are listed for Mr. Roy. In addition, Mr. Hack has personal knowledge of the January 2001 meeting with TRA staff and the United Cities Gas quarterly and annual reports.
4. Patricia Childers, Vice President of Regulatory Affairs for United Cities Gas. Ms. Childers may also testify to the matters that are listed for Mr. Roy and Mr. Hack.
5. Tom Blose, President United Cities Gas. Mr. Blose may also testify to the matters that are listed for Mr. Roy.
6. Pat Murphy. TRA Staff
7. Mike Horn, former member of TRA staff. Mr. Horn may testify concerning the PBR and the meetings he attended concerning the inclusion of transportation discounts and NORA related discounts in the PBR. Mr. Horn may also testify concerning the quarterly and annual filings by United Cities Gas.

Respectfully submitted,

BAKER, DONELSON, BEARMAN
& CALDWELL, P.C.

By: Joe A. Conner by Tony Cantrell
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been faxed and mailed, postage prepaid, to the following parties of interest this 9th day of May, 2002:

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